

State of Alaska Alcoholic Beverage Excise Tax Return

Department use only envelope #	
FSN	SEQ #

500

Due Date: This return must be filed and the tax paid on or before the last day of each calendar month following the month the alcohol was sold or consigned into Alaska or removed from a licensed bonded warehouse in Alaska. Submit one return for each licensed facility.

Required Attachments. Attach the original copies of all applicable schedules (B,C,D,E and F) and the inventory report (Schedule G)

Federal <input type="checkbox"/> EIN or <input type="checkbox"/> SSN			For the Month of	Year _____
Individual or Corporation Name			DOR License Number	<input type="checkbox"/> Check if amended return <input type="checkbox"/> Check if zero return
Business Name			Telephone Number	Fax Number
Mailing Address			Contact Person	Title
City	State	Zip Code + 4	Email Address	

Schedule A Tax Calculation: Enter the information requested below from Schedule B.

1. GALLONS OF LIQUOR		District 1	District 2	District 3	District 4	Total
a	Taxable Gallons					
b	Tax Rate					12.80
c	Total Tax (multiply taxable gallons by tax rate)					
2. GALLONS OF WINE						Total
a	Taxable Gallons					
b	Tax Rate					2.50
c	Total Tax (multiply taxable gallons by tax rate)					
3. GALLONS OF BEER, MALT BEVERAGES & CIDER						Total
a	Taxable Gallons					
b	Tax Rate					1.07
c	Total Tax (multiply taxable gallons by tax rate)					
4. GALLONS OF BEER & MALT BEVERAGES QUALIFYING FOR REDUCED RATE OF TAX (see instructions)						Total
a	Taxable Gallons					
b	Tax Rate					0.35
c	Total Tax (multiply taxable gallons by tax rate)					
5. IF AMENDED, PREVIOUS AMOUNT PAID						
6. TOTAL ALCOHOLIC BEVERAGE TAX DUE (add lines 1c through 4c less line 5)						

Payment Information

If your liability exceeds \$150,000, you must use the Online Tax Information System (OTIS) at www.tax.alaska.gov or wire transfer.

Check if you are remitting by: ☐ OTIS confirmation # _____ ☐ Wire transfer date _____

I declare under penalty of perjury that the information provided in this return, including accompanying schedules and statements, has been reviewed by me and to the best of my knowledge and belief is true, correct, and complete.

Signature	Printed Name	Date
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Mail to: Alaska Department of Revenue - Tax Division
PO BOX 110420
JUNEAU AK 99811-0420
Phone (907)269-6620 • Fax (907)269-6644

File and Pay online at www.tax.alaska.gov

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Department use only PMD	Validation
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Retain a copy for your records

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Business Name	Month and Year	Page ____ of ____
Licensed Location	DOR License Number	

Schedule B: Gallons Sold in Alaska

This is a supporting schedule of taxable gallons sold in Alaska to retail establishments and individuals. Each district total and alcohol type total should be reported on Line (a) of sections 1 - 4 of Schedule A and line 4 of Schedule G, the Inventory Report. Use additional sheets as necessary.

		Number of Gallons			
Name AND Alaska address of taxable sales to retailers or individuals (A single line should be used to report the total of all individual consumer sales)	Judicial District (destination of the sale)	Liquor	Wine	Beer, Malt Beverages & Cider	Qualified Reduced Tax Rate Beer & Malt Beverages
Totals:					

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Business Name	Month and Year	Page ____ of ____
Licensed Location	DOR License Number	

Schedule D: Consigned or Sold to a Licensed Bonded Warehouse in Alaska

This is a supporting schedule of tax exempt gallons consigned or sold to a licensed bonded warehouse in Alaska. The total must equal the amounts reported on line 6 of Schedule G, the Inventory Report. Use additional sheets as necessary.

Name AND Alaska address of tax exempt sales or consignments to a Licensed Bonded Warehouse in Alaska	Judicial District (destination of sale)	Number of Gallons			
		Liquor	Wine	Beer, Malt Beverages & Cider	Qualified Reduced Tax Rate Beer & Malt Beverages
Totals:					

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Business Name	Month and Year	Page ____ of ____
Licensed Location	DOR License Number	

Schedule E: Gallons Sold Out of State

This is a supporting schedule or tax exempt gallons shipped for sale or consignment out of state. The total must be reported on line 7 of Schedule G, the Inventory Report. Use additional sheets as necessary.

[illegible]

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Business Name	Month and Year	Page _____ of _____
Licensed Location	DOR License Number	

Schedule F: Distributor's (Licensed Bonded Warehouses Only) Schedule of Sales of Reduced Tax Rate Beer and Malt Beverages

This is a supporting schedule for the Alcoholic Beverage Tax Return. Distributors (Licensed Bonded Warehouses only) must complete this schedule if they sold beer or malt beverages from a brewery approved by DOR for the reduced rate of tax provided by AS 43.60.010(c). The amount of qualified reduced tax rate beer and malt beverages sold must agree with the totals of qualified reduced tax rate beer and malt beverages reported on Schedules B, C, D and E. Use additional sheets as necessary.

[illegible]

State of Alaska Alcoholic Beverage Excise Tax Return

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Business Name	For the Month of	Year
Inventory Location	DOR License Number	Telephone Number

Schedule G: Inventory Report

All Alcoholic Beverage Licensees must complete this form for each licensed location. This form must accompany Schedule A regardless of sales activity for the month. List inventory quantities below. Quantity means the total liquid content expressed in U.S. gallons, not the number of pallets, cases, bottles or cans which contain alcoholic beverages. Metric units must be converted to U.S. gallons. For purposes of converting totals, 3.785 liters equals one U.S. gallon.

		Number of Gallons			
		Liquor	Wine	Beer, Malt Beverage & Cider	Qualified Reduced Tax Rate Beer & Malt Beverages
1.	Beginning inventory. Gallons on hand at the beginning of month (Should equal the ending inventory from the previous month) *				
2.	Gallons received or produced during the month				
3.	Total gallons. Add (Lines 1 and 2)				
4.	Gallons sold in Alaska (from Schedule B)				
5.	Gallons sold to military establishments (from Schedule C)				
6.	Gallons transferred to a licensed warehouse in Alaska (from Schedule D)				
7.	Gallons sold out of state (from Schedule E)				
8.	Subtotal (subtract Lines 4 through 7 from Line 3)				
9.	Increase or (decrease) due to gain or (loss) - explain fully below				
10.	Ending inventory (sum of Line 8 and Line 9)				

Explanation: List each type of (loss) or gain from line 9 (see instructions).

Instructions

- Line 1 - Beginning inventory should match the reported ending inventory from the previous month (* if not, provide explanation)
- Line 2 - Report all gallons purchased, manufactured, transferred from other warehouse locations or returned to this storage location
- Line 4 - Report all gallons sold to retailers and individuals in the state
- Line 5 - Report all gallons sold to military establishments
- Line 6 - Report all gallons transferred or sold to a licensed warehouse in Alaska
- Line 7 - Report all gallons transferred for sale out of state
- Line 8 - Subtract Lines 4 through 7 from Line 3
- Line 9 - Increase in gallons from returns or (decrease) in gallons from losses (must be fully explained in the "Explanation" box)
- Line 10 - Ending inventory must equal the beginning inventory for the next month

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